

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2018

Jamua A. Smail

President of the Board - Original Signature Required

6/20/2018
Date

Christine S. Boster

Secretary of the Board - Original Signature Required

6/20/2018
Date

J. Scott

Chief School Administrator - Original Signature Required

6/20/2018
Date

Peggy Gillespie

Contact Person

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Telephone

Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2018-2019 GENERAL FUND BUDGET**

24 FS 6-688

(10/2010)

SCHOOL DISTRICT : Kiski Area SD	COUNTY : Westmoreland	AUN : 107854403
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2018-2019 (compared to 2017-2018)?

Yes
 No

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$61165000
Ending Unassigned Fund Balance	\$2821000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.6%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes
 No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/20/2018
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DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

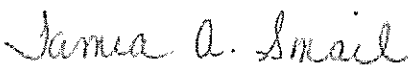
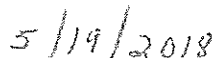
24 PS 6-687(a)(1)

(03/2006)

School District Name : Kiskadee Area SD	County : Westmoreland	AUN Number : 107654403
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve for unanticipated expenses such as special education expenses which were unforeseen at budget time.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned Fund Balance for use in future fiscal year budgets.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance for future retirement rate increases, field project renovation and athletic capital improvements.

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	146,150
0830 Committed Fund Balance	1,581,451
0840 Assigned Fund Balance	1,770,000
0850 Unassigned Fund Balance	4,588,700

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year **\$7,940,151**

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	26,405,271
7000 Revenue from State Sources	29,408,429
8000 Revenue from Federal Sources	1,663,600
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources **\$57,477,300**

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation **\$65,417,451**

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	20,334,381
6113 Public Utility Realty Taxes	27,000
6114 Payments in Lieu of Current Taxes - State / Local	17,000
6120 Current Per Capita Taxes, Section 679	70,000
6140 Current Act 511 Taxes - Flat Rate Assessments	70,000
6150 Current Act 511 Taxes - Proportional Assessments	3,125,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,605,000
6500 Earnings on Investments	110,000
6700 Revenues from LEA Activities	72,750
6800 Revenues from Intermediary Sources / Pass-Through Funds	675,000
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	27,000
6940 Tuition from Patrons	40,000
6990 Refunds and Other Miscellaneous Revenue	207,140
REVENUE FROM LOCAL SOURCES	\$26,405,271
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	15,942,000
7160 Tuition for Orphans Subsidy	70,000
7271 Special Education funds for School-Aged Pupils	2,580,000
7311 Pupil Transportation Subsidy	2,540,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	60,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	838,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	67,100
7340 State Property Tax Reduction Allocation	1,167,184
7505 Ready to Learn Block Grant	630,145
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	4,000
7810 State Share of Social Security and Medicare Taxes	1,010,000
7820 State Share of Retirement Contributions	4,500,000
REVENUE FROM STATE SOURCES	\$29,408,429
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	762,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	185,000
8518 NCLB, Title V - Promoting Informed Parental Choice and Innovative Programs	17,000
8731 ARRA - Build America Bonds	642,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	56,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,600
REVENUE FROM FEDERAL SOURCES	\$1,663,600
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	57,477,300

Act 1 Index (current): 3.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$20,336,500

Amount of Tax Relief for Homestead Exclusions

\$1,169,898

Total Approx. Tax Revenue:

\$21,506,398

Approx. Tax Levy for Tax Rate Calculation:

\$23,274,789

Armstrong	Westmoreland	Total
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2017-18 Data			
a. Assessed Value	\$38,111,763	\$237,621,160	\$275,732,923
b. Real Estate Mills	44.7500	88.2700	
I. 2018-19 Data			
c. 2016 STEB Market Value	\$99,744,461	\$1,219,431,390	\$1,319,175,851
d. Assessed Value	\$38,114,760	\$238,315,370	\$276,430,130
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2017-18 Calculations			
f. 2017-18 Tax Levy	\$1,705,501	\$20,974,820	\$22,680,321
(a * b)			
2018-19 Calculations			
g. Percent of Total Market Value	7.56112%	92.43888%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$1,714,886	\$20,965,435	\$22,680,321
(f Total * g)			
i. Base Mills Subject to Index	44.9962	88.2700	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%	92.00000%
k. Tax Levy Needed	\$1,759,835	\$21,514,954	\$23,274,789
(Approx. Tax Levy * g)			
l. 2018-19 Real Estate Tax Rate	46.1700	90.2700	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$1,759,758	\$21,512,728	\$23,272,486
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$22,102,588
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$20,334,381
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$20,336,500

Amount of Tax Relief for Homestead Exclusions

\$1,169,898

Total Approx. Tax Revenue:

\$21,506,398

Approx. Tax Levy for Tax Rate Calculation:

\$23,274,789

	Armstrong	Westmoreland	Total
Index Maximums			
p. Maximum Mills Based On Index ($l * (1 + \text{Index})$)	46.4810	91.1829	
q. Mills In Excess of Index (if $l > p$, $(l - p)$)	0.0000	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$1,771,612	\$21,730,287	\$23,501,899
IV. s. Millage Rate within Index? (If $l > p$ Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if $m > r$, $(m - r)$)	\$0	\$0	\$0
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$3,055.00	\$1,562.00	
Number of Homestead/Farmstead Properties	745	7558	8303
Median Assessed Value of Homestead Properties			\$17,766

Act 1 Index (current): 3.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$20,336,500

Amount of Tax Relief for Homestead Exclusions

\$1,169,898

Total Approx. Tax Revenue:

\$21,506,398

Approx. Tax Levy for Tax Rate Calculation:

\$23,274,789

Armstrong

Westmoreland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,167,184

Lowering RE Tax Rate

\$0

\$1,167,184

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$2,714

\$2,714

Amount of Tax Relief from State/Local Sources

\$1,169,898

CODE

6111	<u>Current Real Estate Taxes</u>			<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>			
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>							
Armstrong	38,114,760	46.1700	1,759,758			92.00000%				
Westmoreland	238,315,370	90.2700	21,512,728			92.00000%				
Totals:	276,430,130		23,272,486	-	1,169,898	=	22,102,588 X	92.00000%	=	20,334,381

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			70,000
6140 <u>Current Act 511 Taxes -- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	70,000	70,000
6142 Current Act 511 Occupation Taxes -- Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes -- Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes -- Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes -- Flat Rate Assessments			70,000	70,000
6150 <u>Current Act 511 Taxes -- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,850,000	2,850,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	275,000	275,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes -- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes -- Proportional Assessments			3,125,000	3,125,000
Total Act 511, Current Taxes				3,195,000
Act 511 Tax Limit -->		1,319,175,851 X	12	15,830,110
		Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u>									
	Armstrong	44.9962	46.1700	2.61%	Yes	3.3%				
	Westmoreland	88.2700	90.2700	2.27%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	27,522,870
1200 Special Programs - Elementary / Secondary	6,912,169
1300 Vocational Education	1,487,000
1400 Other Instructional Programs - Elementary / Secondary	340,823
1500 Nonpublic School Programs	15,000
Total Instruction	\$36,277,862
2000 Support Services	
2100 Support Services - Students	1,443,140
2200 Support Services - Instructional Staff	1,593,301
2300 Support Services - Administration	3,928,863
2400 Support Services - Pupil Health	724,056
2500 Support Services - Business	557,809
2600 Operation and Maintenance of Plant Services	5,586,460
2700 Student Transportation Services	3,860,120
2900 Other Support Services	20,000
Total Support Services	\$17,713,749
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,432,083
3300 Community Services	46,115
Total Operation of Non-Instructional Services	\$1,478,198
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	119,665
Total Facilities Acquisition, Construction and Improvement Services	\$119,665
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,478,676
5200 Interfund Transfers - Out	21,850
5900 Budgetary Reserve	75,000
Total Other Expenditures and Financing Uses	\$5,575,526
Total Estimated Expenditures and Other Financing Uses	\$61,165,000

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,283,170
200 Personnel Services - Employee Benefits	9,934,033
300 Purchased Professional and Technical Services	123,200
400 Purchased Property Services	3,950
500 Other Purchased Services	1,295,092
600 Supplies	712,565
700 Property	169,360
800 Other Objects	1,500
Total Regular Programs - Elementary / Secondary	\$27,522,870
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,011,892
200 Personnel Services - Employee Benefits	1,200,688
300 Purchased Professional and Technical Services	2,714,940
500 Other Purchased Services	946,350
600 Supplies	38,074
800 Other Objects	225
Total Special Programs - Elementary / Secondary	\$6,912,169
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,487,000
Total Vocational Education	\$1,487,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	30,000
200 Personnel Services - Employee Benefits	19,023
500 Other Purchased Services	291,400
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$340,823
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	15,000
Total Nonpublic School Programs	\$15,000
Total Instruction	\$36,277,862
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	805,828
200 Personnel Services - Employee Benefits	510,344
300 Purchased Professional and Technical Services	102,421
500 Other Purchased Services	11,887
600 Supplies	12,160
800 Other Objects	500
Total Support Services - Students	\$1,443,140
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	644,069

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	459,501
300 Purchased Professional and Technical Services	163,467
500 Other Purchased Services	101,787
600 Supplies	146,532
700 Property	77,270
800 Other Objects	675
Total Support Services - Instructional Staff	\$1,593,301
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,144,126
200 Personnel Services - Employee Benefits	1,201,296
300 Purchased Professional and Technical Services	362,022
400 Purchased Property Services	18,800
500 Other Purchased Services	107,732
600 Supplies	66,442
800 Other Objects	28,445
Total Support Services - Administration	\$3,928,863
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	412,966
200 Personnel Services - Employee Benefits	277,165
300 Purchased Professional and Technical Services	24,435
400 Purchased Property Services	504
500 Other Purchased Services	918
600 Supplies	8,068
Total Support Services - Pupil Health	\$724,056
2500 Support Services - Business	
100 Personnel Services - Salaries	291,379
200 Personnel Services - Employee Benefits	167,980
300 Purchased Professional and Technical Services	67,200
500 Other Purchased Services	19,200
600 Supplies	9,000
700 Property	2,000
800 Other Objects	1,050
Total Support Services - Business	\$557,809
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,845,107
200 Personnel Services - Employee Benefits	1,150,069
300 Purchased Professional and Technical Services	24,000
400 Purchased Property Services	917,264
500 Other Purchased Services	448,800
600 Supplies	1,173,220
700 Property	26,800
800 Other Objects	1,200
Total Operation and Maintenance of Plant Services	\$5,586,460
2700 Student Transportation Services	
100 Personnel Services - Salaries	53,200

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	41,420
500 Other Purchased Services	3,763,850
600 Supplies	1,500
800 Other Objects	150
Total Student Transportation Services	\$3,860,120
2900 Other Support Services	
500 Other Purchased Services	20,000
Total Other Support Services	\$20,000
Total Support Services	\$17,713,749
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	666,325
200 Personnel Services - Employee Benefits	297,363
300 Purchased Professional and Technical Services	85,700
400 Purchased Property Services	43,375
500 Other Purchased Services	154,025
600 Supplies	91,945
700 Property	81,250
800 Other Objects	12,100
Total Student Activities	\$1,432,083
3300 Community Services	
100 Personnel Services - Salaries	9,900
200 Personnel Services - Employee Benefits	1,715
500 Other Purchased Services	32,500
600 Supplies	2,000
Total Community Services	\$46,115
Total Operation of Non-Instructional Services	\$1,478,198
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	119,665
Total Facilities Acquisition, Construction and Improvement Services	\$119,665
Total Facilities Acquisition, Construction and Improvement Services	\$119,665
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,003,676
900 Other Uses of Funds	2,475,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,478,676
5200 Interfund Transfers - Out	
900 Other Uses of Funds	21,850
Total Interfund Transfers - Out	\$21,850
5900 Budgetary Reserve	
800 Other Objects	75,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$75,000
Total Other Expenditures and Financing Uses	\$5,575,526
TOTAL EXPENDITURES	\$61,165,000

Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	13,737,000	10,737,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	733,400	617,000
Other Capital Projects Fund	78,700	63,300
Debt Service Fund		
Food Service / Cafeteria Operations Fund	70,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	102,000	100,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$14,821,100	\$11,667,300

Long-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

<u>Long-Term Investments</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$14,821,100	\$11,667,300

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
0510 Bonds Payable	57,810,000	55,335,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,400,000	1,475,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,300,000	3,300,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$62,510,000	\$60,110,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

44,000

45,000

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$44,000	\$45,000
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

\$62,554,000

\$60,155,000

<u>Short-Term Payables</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	500,000	500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	45,000	
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	5,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$650,000	\$605,000
TOTAL INDEBTEDNESS	\$63,204,000	\$60,760,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	146,150
0830 Committed Fund Balance	1,431,451
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,821,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,252,451
5900 Budgetary Reserve	75,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,473,601